

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

ALLHERE EDUCATION, INC.,

Debtor.

Chapter 7

Case No. 24-11841 (LSS)

Hearing Date: January 30, 2025 at 10:30 am (ET)

Objection Deadline: January 9, 2025 at 4:00 pm (ET)

**APPLICATION OF CHAPTER 7 TRUSTEE GEORGE L. MILLER
TO EMPLOY MILLER COFFEY TATE LLP AS ACCOUNTANTS AND
BANKRUPTCY CONSULTANTS, EFFECTIVE AS OF NOVEMBER 25, 2024**

George L. Miller, the Chapter 7 Trustee (the “Trustee”) of the estate of the above-captioned debtor, files this application (the “Application”) pursuant to sections 327(a) and 328 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 2014-1 for entry of an order authorizing him to employ Miller Coffey Tate LLP (“MCT”) as accountants and bankruptcy consultants, effective as of November 25, 2024. In support of this Application, the Trustee submits the Declaration of Matthew R. Tomlin (the “Tomlin Declaration”) annexed hereto. In further support of this Application, the Trustee respectfully states as follows:

JURISDICTION

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* of the United States District Court for the District of Delaware, dated February 29, 2012. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409. Pursuant to Local Rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the Trustee consents to the entry by this Court of a final order in connection with this Application.

2. The predicates for the relief requested in this Application are Bankruptcy Code sections 327(a) and 328, Bankruptcy Rule 2014(a), and Local Rule 2014-1.

BACKGROUND

3. On August 13, 2024 (the “Petition Date”), AllHere Education, Inc. (the “Debtor”) commenced voluntary petition for relief under Chapter 7 of the Bankruptcy Code.

4. On or about August 14, 2024, George L. Miller was appointed as the Chapter 7 Trustee for the Debtor Bankruptcy Estate.

EMPLOYMENT OF MILLER COFFEY TATE LLP

5. To properly account to the Office of the United States Trustee, determine all financial data necessary to make business decisions, and prepare all necessary forms, the Trustee requires the services of accountants and bankruptcy consultants to perform services including, but not limited to:

- a. Assist in reporting to the United States Trustee regarding the financial status of the Debtor;
- b. Assist the Trustee in identifying and securing the assets and records of the estates and provide forensic accounting services if required;
- c. Assist the Trustee in liquidating assets (not duplicative of any other professionals(s) that may be retained by the Trustee to liquidate assets);
- d. Assist the Trustee in pursuing causes of action for the benefit of the estate;
- e. Assist the Trustee with analysis and reconciliation of claims asserted against the Debtor;
- f. Prepare and file necessary tax returns and other required tax filings;
- g. Attend meetings with the Trustee and Court hearings as required; and

h. Provide any other accounting, tax or consulting services as may be requested by the Trustee during the administration of these Bankruptcy Cases.

6. For the foregoing and all other necessary and proper purposes, the Trustee desires to retain MCT as accountants and bankruptcy consultants to the Trustee. The Trustee is a member and partner employed as an accountant by MCT.

7. MCT has the appropriate skills and personnel needed to perform the services required by the Trustee having performed similar services for in excess of 25 years.

8. MCT has agreed to perform its services as requested by the Trustee and thereafter make an application to this Court for compensation.

9. The normal hourly fees of MCT are as follows:

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|----|-------------------------------------|------------------------------|
| a. | Partners & Principals | \$500.00 - \$850.00 per hour |
| b. | Managers | \$375.00 - \$495.00 per hour |
| c. | Senior Accountants | \$295.00 - \$370.00 per hour |
| d. | Staff Accountants/Paraprofessionals | \$150.00 - \$290.00 per hour |

10. These hourly rates are subject to periodic increase in the normal course of MCT's business.

11. It is contemplated that MCT will seek compensation based upon its normal and usual billing rates. It is further contemplated that MCT may seek interim compensation as permitted by section 331 of the Bankruptcy Code.

12. As detailed in the Tomlin Declaration attached hereto, MCT is a disinterested person within the meaning of Section 101(14) of the Bankruptcy Code.

13. Accordingly, the Trustee believes the employment of MCT as accountants and bankruptcy consultants as set forth in this Application is in the best interests of the Debtor's estate.

NOTICE

14. Notice of this Application has been provided to: (i) the Office of the United States Trustee, (ii) the Debtor, (iii) counsel to the Debtor, and (iv) all parties that have requested pursuant to Fed. R. Bankr. P. 2002 to receive notices in these chapter 7 cases. In light of the nature of the relief requested, the Trustee submits no other or further notice is required.

15. No prior request for the relief sought in this Application has been made to this or any other court.

WHEREFORE, the Trustee requests authorization to employ MCT as Accountants and Bankruptcy Consultants to render services in the areas described but not limited to the above, with compensation to be paid as an administrative expense in such amounts as this Court may hereinafter determine and allow after an application for fees is submitted to this Court for consideration.

Dated: December 24, 2024



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